

Combining and Individual Fund Financial Statements and Schedules

INTENTIONALLY LEFT BLANK

**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

GOVERNMENTAL FUNDS

These supplementary statements and schedules are included to provide management additional information for financial analysis.

**City of Andrews, Texas
General Fund
Comparative Balance Sheet
September 30, 2015 and 2014**

	2015	2014
ASSETS		
Cash and cash investments	\$ 756,405	\$ 582,320
Cash equivalent - Tex Pool/Tex Star investment	13,169,576	6,016,256
Investment - treasury securities/certificate of dep.	7,794,806	8,769,179
Receivables (net of allowance for uncollectibles)		
Ad valorem taxes	92,637	72,890
Sales taxes	541,273	757,801
Miscellaneous	71,964	34,895
Interest	8,713	11,571
Total Assets	\$ 22,435,372	\$ 16,244,912
LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 5,802,872	\$ 394,785
Due to other funds	207,799	-
Other payables	145,066	198,123
Customer deposits	2,625	2,450
Unearned income - Ad valorem tax	87,637	67,890
Total Other Liabilities	6,245,999	663,248
Fund Balances		
Committed to Capital Improvement	\$ 11,118,253	7,337,050
Committed to Ambulance Services	160,457	174,988
Committed to Reliever Route Maintenance	536,149	529,169
Assigned to Pension Obligation	2,155,912	2,746,482
Assigned to Adult Education	46,548	42,165
Assigned to Litter Control	1,344	3,744
Assigned to Police Investigation	2,390	10
Unassigned	2,168,319	4,748,056
Total Fund Balance	16,189,373	15,581,664
 Total Liabilities and Fund Balance	 \$ 22,435,372	 \$ 16,244,912

City of Andrews, Texas
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015			Variance with Final Budget Positive (Negative)	2014
	Budgeted Amounts		Actual		Actual GAAP Basis
	Original	Final			
REVENUES					
Taxes	\$ 6,657,591	\$ 6,657,591	\$ 7,541,277	\$ 883,686	\$ 7,628,555
Franchise fees	670,000	670,000	781,609	111,609	782,495
License, permits, fees	30,335	30,335	65,504	35,169	81,585
Charges for services	85,000	85,000	84,713	(287)	80,915
Fines and court costs	155,440	155,440	207,734	52,294	223,049
Miscellaneous	473,618	473,618	639,161	165,543	591,948
Investment income	69,419	69,419	75,677	6,258	63,199
Intergovernmental revenue	1,179,868	1,179,868	1,243,900	64,032	1,946,155
Grant income	544,500	544,500	87,407	(457,093)	705,400
Total Revenues	<u>9,865,771</u>	<u>9,865,771</u>	<u>10,726,982</u>	<u>861,211</u>	<u>12,103,299</u>
EXPENDITURES					
Current:					
Legislative	1,083,010	1,083,010	527,638	555,372	1,011,320
Administration	288,272	300,577	301,351	(774)	281,069
Finance	557,264	557,264	562,111	(4,847)	568,935
Municipal court	169,417	169,417	173,363	(3,946)	145,639
Business technology center	134,975	134,975	155,603	(20,628)	140,022
Police	1,849,549	1,849,549	1,852,804	(3,255)	1,667,587
Ambulance	1,100,268	1,100,268	1,112,316	(12,048)	1,016,211
Animal control	120,019	120,019	121,086	(1,067)	113,898
Fire	239,173	239,173	218,424	20,749	207,059
Inspection	197,764	197,764	183,742	14,022	168,392
Street	1,277,311	2,090,211	1,349,240	740,971	646,324
Building & Grounds	245,333	245,333	268,566	(23,232)	233,492
Swimming pool	124,590	124,590	153,749	(29,159)	102,689
Debt Service:					
Principal	-	-	-	-	340,000
Interest	-	-	-	-	126,530
Bond issuance costs	-	-	165,645	(165,645)	-
Capital outlay	1,143,400	14,244,745	9,954,366	4,290,379	4,350,096
Total Expenditures	<u>8,530,345</u>	<u>22,456,896</u>	<u>17,100,004</u>	<u>5,356,893</u>	<u>11,119,261</u>
Excess (deficiency) of revenues over expenditures	<u>1,335,426</u>	<u>(12,591,125)</u>	<u>(6,373,021)</u>	<u>6,218,104</u>	<u>984,038</u>
OTHER FINANCING SOURCES (USES)					
Transfers in:					
Andrews County	-	-	400,000	-	1,000,000
Pledge from Utility Fund	-	1,000	1,000	-	-
Transfers out:					
Utility Fund	(1,000,000)	(1,000,000)	(1,000,000)	0	(1,000,000)
Debt Service Fund	(464,130)	(464,130)	(671,887)	207,757	-
General Obligation Bond	-	8,251,619	8,251,619	0	-
Total other financing sources (uses)	<u>(1,464,130)</u>	<u>6,788,489</u>	<u>6,980,731</u>	<u>207,758</u>	<u>-</u>
Net change in fund balance	(128,704)	(5,802,636)	607,710	6,425,862	984,038
Fund Balance - beginning	15,581,664	15,581,664	15,581,664	-	13,643,704
Prior Period Adjustment	-	-	-	-	953,922
Fund Balance (deficit) - ending	<u>\$ 15,452,960</u>	<u>\$ 9,779,028</u>	<u>\$ 16,189,374</u>	<u>\$ 6,425,862</u>	<u>\$ 15,581,664</u>

City of Andrews, Texas
General Fund
Schedule of Revenues - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015			Variance with Final Budget	2014
	Budgeted Amounts		Actual		Actual
	Original	Final			
TAXES					
Ad valorem					
Current	\$ 1,212,591	\$ 1,212,591	\$ 1,220,919	\$ 8,328	\$ 1,107,333
Penalty and interest	10,000	10,000	26,427	16,427	25,887
Total Ad valorem	<u>1,222,591</u>	<u>1,222,591</u>	<u>1,247,346</u>	<u>24,755</u>	<u>1,133,220</u>
Sales					
1% City sales	3,610,000	3,610,000	4,122,606	512,606	4,261,405
.25% Property reduction sales	902,500	902,500	1,030,651	128,151	1,065,351
.25% Reliever Route	902,500	902,500	1,030,651	128,151	1,065,351
Alcoholic beverage	2,000	2,000	2,883	883	2,131
Total Sales	<u>5,417,000</u>	<u>5,417,000</u>	<u>6,186,791</u>	<u>769,791</u>	<u>6,394,239</u>
Other taxes					
Hotel/Motel occupancy (net)	-	-	83,216	83,216	70,289
Payment in lieu of taxes	18,000	18,000	23,924	5,924	30,807
Total Other	<u>18,000</u>	<u>18,000</u>	<u>107,140</u>	<u>89,140</u>	<u>101,096</u>
FRANCHISE FEES					
Electrical	330,000	330,000	374,099	44,099	373,595
Telephone	115,000	115,000	126,770	11,770	122,096
Gas	70,000	70,000	128,931	58,931	122,790
Cable	155,000	155,000	151,809	(3,191)	164,014
Total Franchise fees	<u>670,000</u>	<u>670,000</u>	<u>781,609</u>	<u>111,609</u>	<u>782,495</u>
LICENSE, PERMITS, FEES					
Animal registration	4,000	4,000	5,378	1,378	6,625
Sanitarian	4,000	4,000	6,088	2,088	5,913
Zoning	750	750	4,105	3,355	3,625
Other	685	685	7,635	6,950	835
Building and inspection	20,500	20,500	37,236	16,736	52,214
Building use fees & adult ed. Fees	-	-	4,363	4,363	11,194
Peddler's	400	400	700	300	1,180
Total License and Permits	<u>30,335</u>	<u>30,335</u>	<u>65,504</u>	<u>35,169</u>	<u>81,585</u>
CHARGES FOR SERVICES					
Swimming pool fees	85,000	85,000	84,713	(287)	80,915
Total Charges for Services	<u>85,000</u>	<u>85,000</u>	<u>84,713</u>	<u>(287)</u>	<u>80,915</u>
FINES AND COURT COSTS					
State costs and fees	55,440	55,440	68,335	12,895	67,011
Fines	100,000	100,000	139,399	39,399	156,038
Total Fines and Forfeitures	<u>155,440</u>	<u>155,440</u>	<u>207,734</u>	<u>52,294</u>	<u>223,049</u>
MISCELLANEOUS					
Administrative services	473,618	473,618	529,495	55,877	464,735
Other	-	-	109,666	109,666	127,213
Total Miscellaneous	<u>473,618</u>	<u>473,618</u>	<u>639,161</u>	<u>165,543</u>	<u>591,948</u>
INVESTMENT INCOME					
Interest	69,419	69,419	75,677	6,258	63,199
Total Investment Income	<u>69,419</u>	<u>69,419</u>	<u>75,677</u>	<u>6,258</u>	<u>63,199</u>
INTER/INTRA-GOVERNMENTAL					
Andrews Economic Development Corp.	34,600	34,600	33,632	(968)	32,200
Andrews County	-	-	-	-	850,000
AISD - School Resource Officer	45,000	45,000	45,000	-	45,000
Andrews Hospital District ambulance	1,100,268	1,100,268	1,165,268	65,000	1,018,955
Total Inter/Intra-Governmental	<u>1,179,868</u>	<u>1,179,868</u>	<u>1,243,900</u>	<u>64,032</u>	<u>1,946,155</u>
GRANT INCOME					
A. E. D. C. - job training	50,000	50,000	50,000	-	25,000
Dept. of Housing	494,500	494,500	24,364	(470,136)	667,303
Texas "J" Rac funds	-	-	13,043	13,043	13,097
Total Grant Income	<u>544,500</u>	<u>544,500</u>	<u>87,407</u>	<u>(457,093)</u>	<u>705,400</u>
Total Revenues	<u>\$ 9,865,771</u>	<u>\$ 9,865,771</u>	<u>\$ 10,726,982</u>	<u>\$ 861,211</u>	<u>\$ 12,103,299</u>

City of Andrews, Texas
General Fund
Schedule of Expenditures - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015			Variance with Final Budget	2014
	Budgeted Amounts		Actual		Actual
	Original	Final			
Legislative (Mayor & City Council)					
Personal services	\$ 700	\$ 700	\$ 1,702	\$ (1,002)	\$ 672
Supplies	9,700	9,700	10,778	(1,078)	12,976
Contractual	1,072,110	1,072,110	514,880	557,230	997,646
Sundry	500	500	278	222	26
	<u>1,083,010</u>	<u>1,083,010</u>	<u>527,638</u>	<u>555,372</u>	<u>1,011,320</u>
Administration					
Personal services	278,072	290,377	289,759	618	276,052
Supplies	1,500	1,500	523	977	1,314
Contractual services	8,500	8,500	7,184	1,316	3,703
Maintenance - structure/equipment	200	200	3,885	(3,685)	-
	<u>288,272</u>	<u>300,577</u>	<u>301,351</u>	<u>(774)</u>	<u>281,069</u>
Finance					
Personal services	421,204	421,204	419,647	1,557	438,009
Supplies	13,700	13,700	12,413	1,287	11,053
Contractual services	84,361	84,361	99,482	(15,121)	89,573
Maintenance - structure/equipment	38,000	38,000	30,570	7,430	30,299
	<u>557,265</u>	<u>557,264</u>	<u>562,111</u>	<u>(4,847)</u>	<u>568,935</u>
Municipal Court					
Personal services	152,797	152,797	152,624	173	127,054
Supplies	3,050	3,050	3,750	(700)	4,006
Contractual services	13,570	13,570	16,989	(3,419)	14,379
Maintenance - structure/equipment	-	-	-	-	200
	<u>169,417</u>	<u>169,417</u>	<u>173,363</u>	<u>(3,946)</u>	<u>145,639</u>
Business/Technology Center					
Personal services	-	-	(68)	68	35
Supplies	11,900	11,900	11,211	689	14,721
Contractual services	111,835	111,835	124,084	(12,249)	111,469
Maintenance - structure/equipment	11,240	11,240	20,375	(9,135)	13,797
	<u>134,975</u>	<u>134,975</u>	<u>155,603</u>	<u>(20,628)</u>	<u>140,022</u>
Police					
Personal services	1,531,780	1,531,780	1,519,864	11,916	1,386,440
Supplies	80,725	80,725	85,735	(5,010)	81,371
Contractual services	174,044	174,044	179,782	(5,738)	160,008
Maintenance - structure/equipment	63,000	63,000	67,423	(4,423)	39,768
	<u>1,849,549</u>	<u>1,849,549</u>	<u>1,852,804</u>	<u>(3,255)</u>	<u>1,667,587</u>
Ambulance					
Personal services	847,087	847,087	839,449	7,638	759,421
Supplies	66,760	66,760	81,833	(15,073)	69,916
Contractual services	78,875	78,875	84,899	(6,024)	72,954
Maintenance - structure/equipment	39,960	39,960	38,548	1,412	48,404
Reserve for replacement expense	67,586	67,586	67,586	(0)	65,515
	<u>1,100,268</u>	<u>1,100,268</u>	<u>1,112,316</u>	<u>(12,048)</u>	<u>1,016,211</u>

City of Andrews, Texas
General Fund
Schedule of Expenditures - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015			Variance with Final Budget	2014
	Budgeted Amounts		Actual		Actual
	Original	Final			
Animal Control					
Personal services	92,340	92,340	94,589	(2,250)	88,957
Supplies	8,505	8,505	4,045	4,460	7,333
Contractual services	12,600	12,600	16,733	(4,133)	9,249
Maintenance - structure/equipment	6,575	6,575	5,720	855	8,360
	<u>120,020</u>	<u>120,019</u>	<u>121,086</u>	<u>(1,067)</u>	<u>113,898</u>
Fire					
Personal services	76,285	76,285	80,046	(3,760)	59,523
Supplies	65,650	65,650	42,878	22,772	46,346
Contractual services	41,538	41,538	42,523	(985)	43,243
Maintenance - structure/equipment	55,700	55,700	52,976	2,724	57,946
	<u>239,173</u>	<u>239,173</u>	<u>218,424</u>	<u>20,750</u>	<u>207,059</u>
Inspection					
Personal services	130,040	130,040	133,783	(3,743)	124,721
Supplies	19,175	19,175	19,522	(347)	11,442
Contractual services	37,900	37,900	20,058	17,842	22,428
Maintenance - structure/equipment	10,650	10,650	10,379	270	9,801
	<u>197,765</u>	<u>197,764</u>	<u>183,742</u>	<u>14,022</u>	<u>168,392</u>
Street					
Personal services	237,136	237,136	241,892	(4,756)	162,106
Supplies	19,025	19,025	17,187	1,838	12,297
Contractual services	225,350	225,350	226,499	(1,149)	178,024
Maintenance - structure/equipment	795,800	1,608,700	863,663	745,037	293,897
	<u>1,277,311</u>	<u>2,090,211</u>	<u>1,349,240</u>	<u>740,971</u>	<u>646,324</u>
Building & Grounds					
Personal services	100,532	100,532	103,930	(3,398)	61,633
Supplies	9,800	9,800	14,537	(4,737)	11,800
Contractual services	113,900	113,900	121,119	(7,219)	131,580
Maintenance - structure/equipment	21,100	21,100	28,979	(7,878)	28,479
	<u>245,332</u>	<u>245,333</u>	<u>268,566</u>	<u>(23,233)</u>	<u>233,492</u>
Swimming Pool					
Personal services	67,090	67,090	64,390	2,701	44,405
Supplies	25,450	25,450	35,962	(10,512)	37,315
Contractual services	20,950	20,950	22,459	(1,509)	11,635
Maintenance - structure/equipment	11,100	11,100	30,938	(19,838)	9,333
	<u>124,590</u>	<u>124,590</u>	<u>153,749</u>	<u>(29,159)</u>	<u>102,689</u>
Debt Service:					
Principal	-	-	-	-	340,000
Interest	-	-	-	-	126,530
Bond issuance costs	-	-	165,645	(165,645)	-
	<u>-</u>	<u>-</u>	<u>165,645</u>	<u>(165,645)</u>	<u>466,530</u>
Capital Expenditures	<u>1,143,400</u>	<u>14,244,745</u>	<u>9,954,366</u>	<u>4,290,379</u>	<u>4,350,096</u>
Total Expenditures	<u>8,530,347</u>	<u>22,456,896</u>	<u>17,100,004</u>	<u>5,356,893</u>	<u>11,119,261</u>

City of Andrews, Texas
Debt Service Fund
Comparative Balance Sheet
September 30, 2015 and 2014

	2015	2014
ASSETS		
Cash and cash investments	\$ -	\$ -
Investment - treasury securities/certificate of dep.	-	-
Due from Other Funds	207,799	-
Total Assets	\$ 207,799	\$ -
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ -	\$ -
Total Other Liabilities	-	-
 Fund Balances		
Committed to Debt Service	\$ 207,799	\$ -
Total Fund Balance	207,799	-
Total Liabilities and Fund Balance	\$ 207,799	\$ -

City of Andrews, Texas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
For the year ended September 30, 2015

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
REVENUES:			
	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Debt service:			
Principal	345,000	345,000	-
Interest	119,130	119,088	42
Total Expenditures	<u>464,130</u>	<u>464,088</u>	<u>42</u>
Excess (deficiency) of revenues over expenditures	(464,130)	(464,088)	42
OTHER FINANCING SOURCES (USES)			
Transfers in			
Reliever Route Maintenance Fund	464,130	541,845	77,715
Loop 1910 Repair Fund	-	130,042	130,042
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>464,130</u>	<u>671,887</u>	<u>207,757</u>
Net change in fund balance	-	207,799	207,799
Fund balances - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - end of year	<u>\$ -</u>	<u>\$ 207,799</u>	<u>\$ 207,799</u>

**COMBINING FINANCIAL STATEMENTS
NON-MAJOR GOVERNMENTAL FUNDS**

COURT TECHNOLOGY FUND - to account for court fees to be expended on court technology.

CONFISCATED FUNDS - to account for funds obtained through forfeiture provisions under federal laws; seized money from delivery of controlled substance in accordance with Public Health Laws, Title 71, Article 4476-15, Section 503. These monies are to be used for training and other law enforcement activities.

POLICE EDUCATION FUND - to account for funds received from the State of Texas to be expended on law enforcement training.

CHILD SAFETY SEAT FUND - to account for funds received by donation to be expended for child safety seats.

COURT SECURITY FUND - to account for fees collected from defendants convicted of a misdemeanor offense by the municipal court to be expended on security devices and/or services for the municipal court.

City of Andrews, Texas
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2015

	Special Revenue Funds					Total Other Governmental Funds
	Court Technology	Confiscated Funds	Law Enforcement Education	Child Safety Seat	Court Security	
ASSETS						
Cash and cash equivalents	\$ 13,286	\$ 2,134	\$ 8,848	\$ 557	\$ 12,561	\$ 37,386
Total Assets	<u>13,286</u>	<u>2,134</u>	<u>8,848</u>	<u>557</u>	<u>12,561</u>	<u>37,386</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balances						
Restricted	-	2,134	8,848	-	-	10,982
Committed	13,286	-	-	557	12,561	26,405
Total Fund Balance	<u>13,286</u>	<u>2,134</u>	<u>8,848</u>	<u>557</u>	<u>12,561</u>	<u>37,386</u>
Total Liabilities and Fund Balances	<u>\$ 13,286</u>	<u>\$ 2,134</u>	<u>\$ 8,848</u>	<u>\$ 557</u>	<u>\$ 12,561</u>	<u>\$ 37,386</u>

City of Andrews, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended September 30, 2015

	Special Revenue Funds							Total Other Governmental Funds
	Court Technology	Confiscated Funds	Law Enforcement Education	Child Safety Seat	Court Security			
REVENUES:								
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	5	1	4	0	2	-	12	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fines and Forfeitures	5,840	205	-	-	4,297	-	10,342	-
Grant Income	-	-	1,796	-	-	-	1,796	-
Contributions	-	-	-	60	-	-	60	-
Total revenues	<u>5,845</u>	<u>206</u>	<u>1,799</u>	<u>60</u>	<u>4,300</u>	<u>-</u>	<u>12,210</u>	<u>-</u>
EXPENDITURES:								
Current:								
General government	5,838	-	-	-	-	-	5,838	-
Public safety	-	3,112	-	-	-	-	3,112	-
Street	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>5,838</u>	<u>3,112</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,950</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	7	(2,906)	1,799	60	4,300	-	3,261	-
Transfer in/(out) - General Fund	-	-	-	-	-	-	-	-
Fund balances - beginning of year	13,279	5,040	7,048	497	8,262	-	34,126	-
Prior Period Adjustment	-	-	-	-	-	-	-	-
Fund balances - end of year	<u>\$ 13,286</u>	<u>\$ 2,134</u>	<u>\$ 8,848</u>	<u>\$ 557</u>	<u>\$ 12,561</u>	<u>\$ -</u>	<u>\$ 37,386</u>	<u>\$ -</u>

INTENTIONALLY LEFT BLANK

**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

PROPRIETARY FUNDS

These supplementary statements and schedules are included to provide management additional information for financial analysis.

City of Andrews, Texas
Water and Sewer Fund
Comparative Statements of Net Position
September 30, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,802,331	\$ 4,673,212
Investment - treasury securities/certificate of dep.	1,145,244	2,283,349
Interest receivable	1,237	2,170
Accounts receivable	403,360	397,480
(net of allowance for doubtful accounts of \$16,702 in 2015 and \$17,801 in 2014)		
Inventories	135,246	183,523
Prepaid costs	588	2,830
Total Current Assets	4,488,006	7,542,563
Capital Assets		
Land	1,555,631	1,555,631
Buildings	3,825,083	569,510
Equipment	1,050,495	987,327
Infrastructure	22,985,973	20,071,960
Accumulated depreciation	(12,244,670)	(11,647,733)
Total Capital Assets Net of Accum Depr	17,172,512	11,536,696
Total Assets	21,660,518	19,079,259
DEFERRED OUTFLOWS		
Pension Related:		
Difference between expected and actual experience	23,304	
Difference between projected and actual earnings	26,988	
Employer contributions made subsequent to the measurement date	66,596	
Total Deferred Outflows	116,888	-
LIABILITIES		
Current Liabilities		
Accounts payable	238,603	249,597
Due to other funds	-	-
Customer deposits	255,485	242,772
Accrued compensated absences	1,000	1,000
Total Current Liabilities	495,087	493,370
Other Liabilities		
Accrued compensated absences	82,531	94,591
Accrued pension obligation	469,597	50,311
Total Other Liabilities	552,128	144,902
Total Liabilities	1,047,216	638,272
DEFERRED INFLOWS		
NET POSITION		
Invested in capital, net of related debt	17,172,512	11,536,696
Restricted	-	-
Unrestricted	3,557,678	6,904,291
Total Net Position	\$ 20,730,191	\$ 18,440,987

City of Andrews, Texas
Water and Sewer Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the years ended September 30, 2015 and 2014

	2015	2014
Operating Revenues		
Charges for services		
Water	\$ 2,626,758	\$ 2,680,012
Sewer	992,076	973,666
Other	148,058	121,128
Total Operating Revenues	3,766,892	3,774,807
Operating Expenses		
Personal services	818,072	808,813
Supplies	126,933	128,024
Contractual services	990,801	993,466
Maintenance - equipment	209,530	252,691
Maintenance - structures	133,896	53,903
Sundry	19,223	19,668
Depreciation	706,918	679,911
Total Operating Expenses	3,005,372	2,936,476
Operating Income (Loss)	761,520	838,330
Nonoperating Revenues (Expenses)		
Investment income	13,558	14,777
Gain on sales/retirement of capital assets	2,000	75
Grant income	519,792	-
Rent	20,475	20,709
Surface Damages / Water Disposal	304,441	172,084
Total Nonoperating Revenue	860,266	207,644
Income before capital contributions and transfers	1,621,786	1,045,975
Capital contributions	-	123,145
Transfers in	1,055,000	1,000,000
Change in Net Position	2,676,786	2,169,120
Net Position, beginning	18,440,987	15,040,583
Prior Period Adjustment	(387,583)	1,231,285
Net Position, ending	\$ 20,730,190	\$ 18,440,987

City of Andrews, Texas
Water and Sewer Fund
Comparative Statements of Cash Flows
For the years ended September 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customer	\$ 3,754,501	\$ 3,703,346
Other operating cash receipts	933	9,495
Cash payments to suppliers for goods and services	(1,156,888)	(1,041,465)
Cash payments to employees for services	(826,580)	(796,319)
Cash payments to other funds for services	(264,748)	(232,368)
Net cash provided (used) by operating activities	1,507,218	1,642,689
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Grant income	519,792	-
Net cash provided by non-capital and related financing activities	519,792	-
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(6,431,470)	(1,099,912)
Transfer from General Fund and AEDC for Capital Projects	1,055,000	1,000,000
Proceeds from sale of capital assets	2,000	75
Income from Surface Damage and Salt Water Disposal on City Property	304,441	172,084
Rental income from City lands	20,475	20,709
Net cash provided (used) by capital and related financing activities	(5,049,554)	92,956
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on cash and investments	13,558	14,777
Purchase of treasury securities/certificate of deposit	1,138,105	770,589
Net cash provided (used) by investing activities	1,151,663	785,366
Net increase (decrease) in cash and cash equivalents	(1,870,881)	2,521,011
Cash and cash equivalents, beginning	4,673,212	2,152,201
Cash and cash equivalents, ending	\$ 2,802,331	\$ 4,673,212
Reconciliation of income from operations to net cash provided by (used for) operating activities		
Operating Income (Loss)	\$ 761,520	\$ 838,330
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	706,918	679,911
Provision for doubtful accounts	(1,099)	3,036
Pension Expense - Prior Period Adjustment	(298,846)	
Change in assets and liabilities:		
Decrease (increase) in accounts receivable	(4,782)	(76,024)
Decrease (increase) in interest receivable	933	9,495
Decrease (increase) in due from other funds	-	-
Decrease (increase) in inventory	48,277	(20,588)
Decrease (increase) in prepaid costs	2,242	84
Decrease (increase) in deferred outflows of resources for pensions	(116,888)	-
Increase (decrease) in accounts payable	(10,995)	174,756
Increase (decrease) in due to other funds	-	-
Increase (decrease) in compensated absences	(12,060)	12,493
Increase (decrease) in pension obligation	419,285	1
Increase (decrease) in customer deposits	12,713	21,195
Net cash provided (used) by operating activities	\$ 1,507,218	\$ 1,642,689

City of Andrews, Texas
Water and Sewer Fund

Schedule of Operating and Nonoperating Revenues - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015					2014	
	Budgeted Amounts	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)	Actual GAAP Basis	Actual GAAP Basis
	Original	Final					
OPERATING REVENUE - WATER							
Water sales	\$ 2,400,350	\$ 2,400,350	\$ -	\$ 2,309,170	\$ (91,180)	\$ 2,574,419	
Water tapping fees	20,000	20,000	-	23,555	3,555	(104,204)	
Water pro rata	2,500	2,500	-	114,413	111,913	-	
Total Operating Revenues - Water	2,422,850	2,422,850	-	2,447,137	24,287	2,470,216	
OPERATING REVENUE - SEWER							
Sewer rentals	900,000	900,000	-	941,471	41,471	921,532	
Sewer tapping fees	10,000	10,000	-	20,645	10,645	23,934	
Septic tank waste disposal	3,500	3,500	-	27,960	24,460	26,200	
Reclaimed water	2,000	2,000	-	2,000	-	2,000	
Total Operating Revenues - Sewer	915,500	915,500	-	992,076	76,576	973,666	
OPERATING REVENUE - OTHER							
Miscellaneous	2,500	2,500	-	15,422	12,922	9,391	
Water capital impr surcharge	190,000	190,000	-	179,621	(10,379)	209,797	
Service fees	60,000	60,000	-	132,636	72,636	111,736	
Total Operating Revenues - Other	252,500	252,500	-	327,678	75,178	330,925	
Total Operating Revenues	3,590,850	3,590,850	-	3,766,892	176,042	3,774,807	
NON-OPERATING REVENUE							
Investment income	27,096	27,096	-	13,558	(13,538)	14,777	
Gain on sale of assets	-	-	-	2,000	2,000	75	
Grant income	300,000	300,000	-	519,792	219,792	-	
Rent	31,275	31,275	-	20,475	(10,800)	20,709	
Surface Damage and Water Disposal	290,000	290,000	-	304,441	14,441	172,084	
Capital Contribution	-	-	-	-	-	123,145	
Transfer from General Fund	-	1,000,000	-	1,000,000	-	1,000,000	
Transfer from A.E.D.C.	-	50,000	-	55,000	5,000	-	
Voluntary non-exchange-devel.	-	-	-	-	-	-	
Total Non-Operating Revenues	648,371	1,698,371	-	1,915,266	216,895	1,330,789	
Total Revenues	\$ 4,239,221	\$ 5,289,221	\$ -	\$ 5,682,158	\$ 392,937	\$ 5,105,596	

City of Andrews, Texas
Water and Sewer Fund
Schedule of Operating Expenses - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015			Variance with Final Budget	2014
	Budgeted Amounts		Actual		Actual
	Original	Final			
Administrative					
Contractual services	\$ 236,809	\$ 236,809	\$ 264,748	\$ (27,939)	\$ 232,368
Sundry	7,800	7,800	19,223	(11,423)	19,668
	<u>244,609</u>	<u>244,609</u>	<u>283,971</u>	<u>(39,362)</u>	<u>252,036</u>
Warehouse Building					
Supplies	4,000	4,000	6,232	(2,232)	4,090
Contractual services	12,300	12,300	14,121	(1,821)	11,098
Maintenance - structure	10,000	10,000	12,187	(2,187)	13,131
Maintenance - equipment	1,000	1,000	1,013	(13)	-
	<u>27,300</u>	<u>27,300</u>	<u>33,552</u>	<u>(6,252)</u>	<u>28,319</u>
Water Production					
Personal services	209,563	209,563	169,303	40,260	212,355
Supplies	19,640	19,640	19,243	397	19,349
Contractual services	633,450	633,450	565,798	67,652	602,509
Maintenance - structure	7,200	7,200	5,262	1,938	601
Maintenance - equipment	56,200	56,200	66,845	(10,645)	44,894
	<u>926,053</u>	<u>926,053</u>	<u>826,451</u>	<u>99,602</u>	<u>879,707</u>
Water Distribution					
Personal services	408,010	408,010	384,136	23,874	341,267
Supplies	64,800	64,800	70,266	(5,466)	71,030
Contractual services	41,675	41,675	46,230	(4,555)	42,673
Maintenance - structure	21,500	21,500	34,676	(13,176)	27,398
Maintenance - equipment	91,000	91,000	98,894	(7,894)	141,016
	<u>626,985</u>	<u>626,985</u>	<u>634,203</u>	<u>(7,218)</u>	<u>623,384</u>
Wastewater (Sewer) Collection					
Personal services	110,032	110,032	114,262	(4,230)	105,426
Supplies	12,820	12,820	9,637	3,183	12,384
Contractual services	15,140	15,140	15,220	(80)	13,948
Maintenance - structure	20,000	20,000	16,815	3,185	11,512
Maintenance - equipment	8,000	8,000	7,993	7	5,655
	<u>165,992</u>	<u>165,992</u>	<u>163,928</u>	<u>2,064</u>	<u>148,924</u>
Wastewater (Sewer) Treatment					
Personal services	165,571	165,571	150,370	15,201	149,765
Supplies	18,475	18,475	21,555	(3,080)	21,171
Contractual services	100,240	100,240	84,685	15,555	90,871
Maintenance - structure	1,600	1,600	64,956	(63,356)	1,262
Maintenance - equipment	53,000	53,000	34,784	18,216	61,127
	<u>338,886</u>	<u>338,886</u>	<u>356,350</u>	<u>(17,464)</u>	<u>324,196</u>
Depreciation	<u>735,788</u>	<u>735,788</u>	<u>706,918</u>	<u>28,870</u>	<u>679,911</u>
Total Operating Expenses	<u>\$ 3,065,613</u>	<u>\$ 3,065,613</u>	<u>\$ 3,005,372</u>	<u>\$ 60,241</u>	<u>\$ 2,936,476</u>

City of Andrews, Texas
Sanitation Fund
Comparative Statements of Net Position
September 30, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 628,748	\$ 807,385
Investment - treasury securities/cert. of deposit	1,840,629	1,857,535
Interest receivable	3,161	2,573
Accounts receivable	146,629	148,146
Total Current Assets	2,619,167	2,815,638
Capital Assets:		
Land	28,317	28,317
Buildings	22,111	22,111
Equipment	2,790,225	2,559,565
Accumulated depreciation	(1,290,830)	(1,074,382)
Total Capital Assets Net of Accum Depr	1,549,823	1,535,612
Total Assets	4,168,990	4,351,250
DEFERRED OUTFLOWS		
Pension Related:		
Difference between expected and actual experience	20,678	-
Difference between projected and actual earnings	23,947	-
Employer contributions made subsequent to the measurement date	59,093	-
Total Deferred Outflows	103,718	-
LIABILITIES		
Current Liabilities:		
Accounts payable	41,952	58,566
Sales tax payable	10,330	10,001
Due to other funds	-	-
Customer deposits	4,100	8,500
Accrued compensated absences	1,000	1,000
Total Current Liabilities	57,383	69,567
Other Liabilities:		
Accrued compensated absences	59,805	57,320
Accrued pension obligation	382,134	41,025
Landfill closure costs	685,007	653,151
Total Other Liabilities	1,126,946	751,495
Total Liabilities	1,184,329	829,562
DEFERRED INFLOWS		
	-	-
NET POSITION		
Invested in capital, net of related debt	1,549,823	1,535,612
Restricted	685,007	653,151
Unrestricted	853,549	1,332,925
Total Net Position	\$ 3,088,379	\$ 3,521,687

City of Andrews, Texas
Sanitation Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the years ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Operating Revenues		
Sanitation	1,606,884	1,593,223
Total Operating Revenues	<u>1,606,884</u>	<u>1,593,223</u>
 Operating Expenses		
Personal services	764,716	679,804
Supplies	100,732	140,186
Contractual services	589,155	408,825
Maintenance - equipment	112,567	147,271
Maintenance - structures	4,869	2,294
Landfill closure	31,856	12,114
Depreciation	216,448	173,833
Total Operating Expenses	<u>1,820,343</u>	<u>1,564,328</u>
 Income from Operations	<u>(213,459)</u>	<u>28,896</u>
 Nonoperating Revenues (Expenses)		
Investment income	14,392	9,679
Gain on sales/retirement of capital assets	-	6,903
Grant income	-	-
Contribution to Andrews County	-	-
Total Nonoperating Revenue	<u>14,392</u>	<u>16,582</u>
 Change in Net Position	<u>(199,068)</u>	<u>45,478</u>
 Net Position, beginning	3,521,687	3,476,209
Prior Period Adjustment	<u>(234,240)</u>	<u>-</u>
 Net Position, ending	<u>\$ 3,088,379</u>	<u>\$ 3,521,687</u>

City of Andrews, Texas
Sanitation Fund
Comparative Statements of Cash Flows
For the years ended September 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customer	\$ 1,608,401	\$ 1,567,829
Other operating cash receipts	(588)	2,291
Cash payments to suppliers for goods and services	(549,610)	(470,025)
Cash payments to employees for services	(759,080)	(666,469)
Cash payments to other funds for services	(278,398)	(242,507)
Net cash provided (used) by operating activities	20,725	191,120
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Grant income	-	-
Net cash provided by non-capital financing activities	-	-
 CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(230,660)	(483,598)
Proceeds from sale of capital assets	-	6,903
Net cash provided (used) by capital and related financing activities	(230,660)	(476,694)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on cash and investments	14,392	9,679
Purchase of treasury securities/certificate of deposit	16,906	28,487
Net cash provided (used) by investing activities	31,298	38,165
 Net increase (decrease) in cash and cash equivalents	(178,637)	(247,409)
Cash and cash equivalents, beginning	807,385	1,054,793
Cash and cash equivalents, ending	\$ 628,748	\$ 807,385
 Reconciliation of income from operations to net cash provided by (used for) operating activities		
Operating Income (Loss)	\$ (213,459)	\$ 28,896
 Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	216,448	173,833
Landfill closure costs	31,856	12,114
Pension Expense - Prior Period Adjustment	(234,240)	-
Change in assets, deferred outflows of resources, and liabilities:		
Decrease (increase) in accounts receivable	1,517	(25,395)
Decrease (increase) in interest receivable	(588)	2,291
Decrease (increase) in due from other funds	-	-
Decrease (increase) in deferred outflows of resources for pensions	(103,718)	-
Increase (decrease) in accounts payable	(16,614)	(17,376)
Increase (decrease) in sales taxes payable	330	1,521
Increase (decrease) in due to other funds	-	-
Increase (decrease) in compensated absences	2,485	13,334
Increase (decrease) in pension obligation	341,109	1
Increase (decrease) in customer deposits	(4,400)	1,900
Net cash provided (used) by operating activities	\$ 20,725	\$ 191,120

City of Andrews, Texas
Sanitation Fund
Schedule of Revenues - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015						2014	
	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)	Actual GAAP Basis	
	Original	Final						
OPERATING REVENUE								
Sanitation collection	\$ 895,000	\$ 895,000	\$ 917,618	\$ -	\$ 917,618	\$ 22,618	\$ 897,663	
Municipal landfill	560,000	560,000	592,810	-	592,810	32,810	580,173	
Public hauling-type I	6,200	6,200	5,448	-	5,448	(752)	8,260	
Public hauling-type IV	70,000	70,000	73,594	-	73,594	3,594	104,130	
Recycling sales	2,800	2,800	2,300	-	2,300	(500)	2,607	
Miscellaneous	1,000	1,000	15,115	-	15,115	14,115	390	
Total Operating Revenues	<u>1,535,000</u>	<u>1,535,000</u>	<u>1,606,884</u>	<u>-</u>	<u>1,606,884</u>	<u>71,884</u>	<u>1,593,223</u>	
NON-OPERATING REVENUE								
Investment income	13,199	13,199	14,392	-	14,392	1,193	9,679	
Grant income	-	-	-	-	-	-	-	
Gain on sale/disposition of assets	-	-	-	-	-	-	6,903	
Total Non-operating Revenue	<u>13,199</u>	<u>13,199</u>	<u>14,392</u>	<u>-</u>	<u>14,392</u>	<u>1,193</u>	<u>16,582</u>	
Total Revenues	<u>\$ 1,548,199</u>	<u>\$ 1,548,199</u>	<u>\$ 1,621,276</u>	<u>\$ -</u>	<u>\$ 1,621,276</u>	<u>\$ 73,077</u>	<u>\$ 1,609,806</u>	

City of Andrews, Texas
Sanitation Fund
Schedule of Operating & Non-Operating Expenses - Budget and Actual
For the year ended September 30, 2015 with comparative actual totals for 2014

	2015				2014
	Budgeted Amounts		Actual	Variance with Final Budget	Actual
	Original	Final			
OPERATING EXPENSE					
Administrative					
Contractual services	\$ 250,459	\$ 250,459	\$ 278,398	\$ (27,939)	\$ 242,507
	<u>250,459</u>	<u>250,459</u>	<u>278,398</u>	<u>(27,939)</u>	<u>242,507</u>
Sanitation Collection					
Personal services	365,700	365,700	372,479	(6,779)	346,530
Supplies	92,306	92,306	70,664	21,642	94,887
Contractual services	1,100	1,100	1,727	(627)	3,902
Maintenance - equipment	62,400	62,400	72,152	(9,752)	122,967
	<u>521,506</u>	<u>521,506</u>	<u>517,022</u>	<u>4,484</u>	<u>568,286</u>
Sanitation Bulk					
Personal services	143,418	143,418	196,200	(52,782)	136,223
Supplies	15,350	15,350	11,301	4,049	16,258
Contractual services	9,370	9,370	65,096	(55,726)	7,761
Maintenance - structure	1,000	1,000	3,073	(2,073)	11
Maintenance - equipment	6,700	6,700	12,234	(5,534)	8,687
	<u>175,838</u>	<u>175,838</u>	<u>287,903</u>	<u>(112,065)</u>	<u>168,940</u>
Landfill					
Personal services	191,219	191,219	196,038	(4,819)	197,051
Supplies	27,100	27,100	18,766	8,334	29,041
Contractual services	108,275	108,275	243,935	(135,660)	154,655
Maintenance - structure	1,600	1,600	1,796	(196)	2,283
Maintenance - equipment	12,183	12,183	28,182	(15,999)	15,617
	<u>340,377</u>	<u>340,377</u>	<u>488,716</u>	<u>(148,339)</u>	<u>398,648</u>
Landfill closure	30,000	30,000	31,856	(1,856)	12,114
Depreciation	224,340	224,340	216,448	7,892	173,833
	<u>254,340</u>	<u>254,340</u>	<u>248,304</u>	<u>6,036</u>	<u>185,947</u>
Total Operating Expenses	<u>\$ 1,542,520</u>	<u>\$ 1,542,520</u>	<u>\$ 1,820,343</u>	<u>\$ (277,823)</u>	<u>\$ 1,564,328</u>
NON-OPERATING EXPENSE					
Loss on Disposal of Assets	\$ -	\$ -	\$ -	-	\$ -
Total Non-Operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenses	<u>\$ 1,542,520</u>	<u>\$ 1,542,520</u>	<u>\$ 1,820,343</u>	<u>\$ (277,823)</u>	<u>\$ 1,564,328</u>

INTENTIONALLY LEFT BLANK

COMBINING FINANCIAL STATEMENT AGENCY FUNDS

Agency funds are used to report resources held by the City in a purely custodial capacity (assets = liabilities).

ESCROW FUND - To account for funds deposited with the city by developers for curb and gutter, paving, and water and sewer extensions. At the time the improvements are made, it is paid for by the developer and the deposit refunded.

EMPLOYEE CHRISTMAS FUND - To account for funds withheld by the City from participating employees each pay period to enable the employees to save for Christmas. Funds are disbursed to employees enrolled in the plan on or about December 1 each year.

City of Andrews, Texas
Agency Funds
Combining Statement of Net Position
September 30, 2015

	Escrow Fund	Employee Christmas Fund	Total
ASSETS			
Cash and cash equivalents	\$ 15,572	\$ 89,780	\$ 105,352
Total Assets	15,572	89,780	\$ 105,352
LIABILITIES			
Deposits held for others	15,572	89,780	105,352
Total Liabilities	\$ 15,572	\$ 89,780	\$ 105,352
NET POSITION	-	-	-

City of Andrews, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the year ended September 30, 2015

	Balance Oct. 1 2014	Additions	Deductions	Balance Sept. 30 2015
ESCROW FUND				
Assets				
Cash and cash equivalents	\$ 15,572	\$ -	\$ -	\$ 15,572
	<u>15,572</u>	<u>-</u>	<u>-</u>	<u>15,572</u>
Liabilities				
Deposits held for others	15,572	\$ -	-	15,572
	<u>\$ 15,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,572</u>
 EMPLOYEE CHRISTMAS FUND				
Assets				
Cash and cash equivalents	\$ 78,590	\$ 101,910	\$ 90,720	\$ 89,780
	<u>78,590</u>	<u>101,910</u>	<u>90,720</u>	<u>89,780</u>
Liabilities				
Deposits held for others	78,590	101,910	90,720	89,780
	<u>\$ 78,590</u>	<u>\$ 101,910</u>	<u>\$ 90,720</u>	<u>\$ 89,780</u>
 TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 94,162	\$ 101,910	\$ 90,720	\$ 105,352
	<u>94,162</u>	<u>101,910</u>	<u>90,720</u>	<u>105,352</u>
Liabilities				
Deposits held for others	94,162	101,910	90,720	105,352
	<u>\$ 94,162</u>	<u>\$ 101,910</u>	<u>\$ 90,720</u>	<u>\$ 105,352</u>

INTENTIONALLY LEFT BLANK

**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

ANDREWS ECONOMIC DEVELOPMENT CORPORATION

Component Unit
(Discretely Presented)

Andrews Economic Development Corporation is a 501(C)(3) non-profit industrial development corporation whose five member Board of Directors is appointed by the City Council. The Corporation's purpose is to promote and develop industrial and manufacturing enterprises in order to eliminate unemployment and underemployment and promote the public welfare for and in behalf of the City as authorized by Section 4A of Article 5190.6, TX Rev. Statue Ann. Funding is derived from a 1/2% sales tax approved by voters in May, 2005.

City of Andrews, Texas
Andrews Economic Development Corporation
Comparative Statements of Net Position
September 30, 2015 and 2014

	2015	2014
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 4,209,361	\$ 3,226,693
Sales tax receivable	135,318	189,450
Miscellaneous receivable	1,000	1,000
Total Current Assets	4,345,679	3,417,144
Capital Assets		
Land	482,941	560,757
Improvements other than Buildings	902,514	777,608
Furniture & Fixtures	11,941	11,325
Accumulated depreciation	(60,564)	(35,388)
Total Capital Assets Net of Accum. Depr.	1,336,831	1,314,303
Total Assets	5,682,510	4,731,447
DEFERRED OUTFLOWS		
Pension Related:		
Difference between expected and actual experience	1,731	
Difference between projected and actual earnings	2,004	
Employer contributions made subsequent to the measurement date	4,946	-
Total Deferred Outflows	8,681	-
LIABILITIES		
Current Liabilities:		
Accounts payable	109,226	88,810
Other payables	3,100	1,575
Compensated absences payable	4,590	3,143
Pension obligation payable	32,025	3,001
Total Current Liabilities	148,942	96,529
DEFERRED INFLOWS		
	-	-
NET POSITION		
Net investment in capital assets	1,336,831	1,314,303
Restricted	-	-
Unrestricted	4,205,418	3,320,614
Total Net Position	\$ 5,542,248	\$ 4,634,917

City of Andrews, Texas
Andrews Economic Development Corporation
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the years ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Support and revenues		
Economic development sales tax	\$ 2,061,303	\$ 2,130,702
Interest income	2,051	948
Miscellaneous	4,648	5,000
Total support and revenues	<u>2,068,001</u>	<u>2,136,650</u>
 Expenses		
Personal services	192,036	183,525
Supplies	1,049	1,600
Contractual services	47,345	42,873
Maintenance - equipment	256	466
Contributions to City	487,123	153,968
Sundry (includes incentives)	324,467	638,934
Depreciation	29,097	11,963
Total Expenses	<u>1,081,372</u>	<u>1,033,327</u>
 Transfers	-	-
 Increase in Net Position	<u>986,629</u>	<u>1,103,322</u>
 Net Position, beginning	4,634,917	5,509,735
Prior Period Adjustment	<u>(79,298)</u>	<u>(1,978,141)</u>
 Net Position, ending	<u>\$ 5,542,248</u>	<u>\$ 4,634,917</u>

City of Andrews, Texas
Andrews Economic Development Corporation
Comparative Statements of Cash Flows
For the years ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from sales tax	\$ 2,115,435	\$ 2,099,270
Other operating cash receipts	6,698	5,098
Cash payments to suppliers for goods and services	(351,175)	(611,987)
Cash payments to employees for services	(190,325)	(183,525)
Cash payments for other funds	(487,123)	(153,968)
Net cash provided (used) by operating activities	<u>1,093,510</u>	<u>1,154,889</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(188,659)	(378,258)
Land incentives from Business Parks	77,816	
Net cash provided (used) by capital and related financing activities	<u>(110,843)</u>	<u>(378,258)</u>
Net increase (decrease) in cash and cash equivalents	982,668	776,631
Cash and cash equivalents, beginning	3,226,693	2,450,062
Cash and cash equivalents, ending	<u>\$ 4,209,361</u>	<u>\$ 3,226,693</u>
Reconciliation of income from operations to net cash provided (used) by operating activities		
Increase in Net Position	\$ 986,629	\$ 1,103,322
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	29,097	11,963
Prior Period Adjustment - Pension Expense	(20,080)	-
Change in assets and liabilities:		
Decrease (increase) in sales tax receivable	54,132	(31,432)
Decrease (increase) in misc receivable	-	(850)
Decrease (increase) in deferred outflows of resources for pensions	(8,681)	-
Increase (decrease) in accounts payable	20,417	72,660
Increase (decrease) in other payables	1,525	(543)
Increase (decrease) in compensated absences	1,447	(231)
Increase (decrease) in pension obligation	29,024	0
Net cash provided (used) by operating activities	<u>\$ 1,093,510</u>	<u>\$ 1,154,889</u>

**CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

City of Andrews, Texas
Capital Assets used in the Operation of Governmental Funds
Comparative Schedules by Source
September 30, 2015 and 2014

	2015	2014
Governmental Fund Capital Assets		
Land	\$ 1,234,638	\$ 1,234,638
Buildings	7,558,813	7,508,293
Improvements other than buildings	6,401,257	6,199,607
Machinery and equipment	4,499,853	3,456,446
Infrastructure	25,493,901	17,193,143
Total Governmental Funds Capital Assets	45,188,461	35,592,127
 Investments in Governmental Funds		
Capital Assets by Source		
General fund	25,265,171	22,326,602
Donations	5,260,883	4,881,118
Subdividers	1,267,406	1,267,406
General obligation bonds	13,395,000	7,117,000
	\$ 45,188,461	\$ 35,592,127

City of Andrews, Texas
Capital Assets used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2015

Function and Activity	Total	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment
General Government:						
City Hall - City Mgr., Finance, Court Business/Technology Center	\$ 961,948	\$ 138,392	\$ 435,111	\$ 127,068	\$ -	\$ 261,376
Total General Government	<u>4,175,944</u>	<u>409,978</u>	<u>3,351,066</u>	<u>-</u>	<u>-</u>	<u>414,899</u>
	<u>5,137,892</u>	<u>548,370</u>	<u>3,786,178</u>	<u>127,068</u>	<u>-</u>	<u>676,276</u>
Public Safety:						
Police protection	2,087,521	146,741	720,610	-	-	1,220,169
Emergency medical services	1,484,733	-	350,690	-	-	1,134,043
Animal pound	179,499	-	114,274	-	-	65,225
Fire protection	3,241,807	25,296	2,490,021	65,104	-	661,386
Total Public Safety	<u>6,993,561</u>	<u>172,037</u>	<u>3,675,596</u>	<u>65,104</u>	<u>-</u>	<u>3,080,823</u>
Streets and storm drainage Inspection	29,646,359	484,349	-	3,068,329	25,493,901	599,781
Recreation and parks	117,187	-	-	-	-	117,187
	<u>3,293,462</u>	<u>29,881</u>	<u>97,039</u>	<u>3,140,756</u>	<u>-</u>	<u>25,786</u>
Total Governmental Funds Capital Assets	<u>\$ 45,188,461</u>	<u>\$ 1,234,638</u>	<u>\$ 7,558,813</u>	<u>\$ 6,401,257</u>	<u>\$ 25,493,901</u>	<u>\$ 4,499,853</u>

City of Andrews, Texas
Capital Assets used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity
For the year ended September 30, 2015

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets 2015</u>
General Government				
City Hall - City Mgr., Finance, Court	\$ 955,287	\$ 78,818	\$ 72,158	\$ 961,948
Business/Technology Center	4,157,037	18,906	-	4,175,944
Total General Government	<u>5,112,325</u>	<u>97,725</u>	<u>72,158</u>	<u>5,137,892</u>
Public Safety				
Police protection	1,588,390	527,575	28,443	2,087,521
Emergency medical services	1,221,544	496,288	233,098	1,484,733
Animal pound	138,919	40,580	-	179,499
Fire protection	3,171,293	85,674	15,160	3,241,807
Total Public Safety	<u>6,120,145</u>	<u>1,150,117</u>	<u>276,701</u>	<u>6,993,561</u>
Streets and storm drainage	21,148,697	8,517,604	19,942	29,646,359
Inspection	87,838	34,207	4,858	117,187
Recreation and parks	3,123,122	170,341	-	3,293,462
Total Governmental Funds Capital Assets	<u>\$ 35,592,127</u>	<u>\$ 9,969,993</u>	<u>\$ 373,659</u>	<u>\$ 45,188,461</u>